

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16209700200000</div> <div>City Clerk</div> <div>312 Driftwood Street</div> <div>Correctionville, IA 51016</div>			
CITY OF CORRECTIONVILLE , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)	
Revenues and Other Financing Sources					
Taxes levied on property	150,156		150,156	142,505	
Less: Uncollected property taxes-levy year	0		0	0	
Net current property taxes	150,156		150,156	142,505	
Delinquent property taxes	0		0	0	
TIF revenues	15,443		15,443	15,496	
Other city taxes	112,853	0	112,853	99,949	
Licenses and permits	1,371	0	1,371	2,000	
Use of money and property	12,560	2,463	15,023	14,000	
Intergovernmental	148,058	0	148,058	128,600	
Charges for fees and service	147,019	223,350	370,369	390,000	
Special assessments	7,639	0	7,639	4,000	
Miscellaneous	10,940	4,134	15,074	46,600	
Other financing sources	109,433	28,866	138,299	15,496	
Total revenues and other sources	715,472	258,813	974,285	858,646	
Expenditures and Other Financing Uses					
Public safety	240,007	0	240,007	202,236	
Public works	160,544	0	160,544	143,000	
Health and social services	3,655	0	3,655	4,000	
Culture and recreation	162,563	0	162,563	151,300	
Community and economic development	6,171	0	6,171	30,400	
General government	105,566	0	105,566	112,400	
Debt service	97,341	0	97,341	0	
Capital projects	85,146	0	85,146	0	
Total governmental activities expenditures	860,993	0	860,993	643,336	
Business type activities	0	180,661	180,661	210,000	
Total ALL expenditures	860,993	180,661	1,041,654	853,336	
Other financing uses, including transfers out	138,299	0	138,299	15,496	
Total ALL expenditures/And other financing uses	999,292	180,661	1,179,953	868,832	
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-283,820	78,152	-205,668	-10,186	
Beginning fund balance July 1, 2013	996,601	438,778	1,435,379	1,555,759	
Ending fund balance June 30, 2014	712,781	516,930	1,229,711	1,545,573	
Note - These balances do not include \$ 20,787 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 5,050 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents		
General obligation debt	\$ 0	Other long-term debt	\$ 0		
Revenue debt	\$ 508,580	Short-term debt	\$ 0		
TIF Revenue debt	\$ 273,283				
		General obligation debt limit	\$ 1,296,147		
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted		
		11-13-2014			
Printed name of city clerk	Telephone	Area Code	Number	Extension	
Susan Fitch	→	712	372-4791		
Signature of Mayor or other City official (Name and Title)			Date signed		
			11/4/2014		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CORRECTIONVILLE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	130,042	20,114		0	0	0	150,156			150,156	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	130,042	20,114		0	0	0	150,156		T01	150,156	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	130,042	20,114		0	0	0	150,156			150,156	6
7	TIF revenues			15,443				15,443		T01	15,443	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	4,606	0	0	0	0	0	4,606	0	T15	4,606	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	108,247	0	0	0	0	108,247	0	T09	108,247	14
15	TOTAL OTHER CITY TAXES	4,606	108,247	0	0	0	0	112,853	0		112,853	15
16	Section B - LICENSES AND PERMITS	1,371		0	0	0	0	1,371	0	T29	1,371	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	2,145	0	245	0	0	6,191	8,581	2,463	U20	11,044	18
19	Rents and royalties	3,706	0	0	0	0	0	3,706	0	U40	3,706	19
20	Other miscellaneous use of money and property	273	0	0	0	0	0	273	0	U20	273	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	6,124	0	245	0	0	6,191	12,560	2,463		15,023	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	723	0	0	0	0	0	723	0	B89	723	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	723	0	0	0	0	0	723	0		723	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		81,980					81,980		C46	81,980	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,845	0	0	0	0	0	1,845	0	C89	1,845	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	1,845	81,980	0	0	0	0	83,825	0		83,825	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	610	0	0	0	0	0	610	0	D89	610	64
65	Township contributions	19,348	0	0	0	0	0	19,348	0	D89	19,348	65
66	Fire/EMT service		0	0	0	0	0	0	0	D89	0	66
67	Police 28E Agreement Reimbursement	43,552	0	0	0	0	0	43,552	0	D89	43,552	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	63,510	0	0	0	0	0	63,510	0		63,510	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,078	81,980	0	0	0	0	148,058	0		148,058	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	84,667	A91	84,667	73
74	Sewer	0	0	0	0	0	0	0	138,683	A8Ø	138,683	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	80,579	0	0	0	0	0	80,579	0	A81	80,579	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	46,592	0	0	0	0	0	46,592	0	A89	46,592	93
94	Sidewalk street repair charges	3,033	0	0	0	0	0	3,033	0	A44	3,033	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	4,151	0	0	0	0	0	4,151	0	A03	4,151	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	12,519	0	0	0	0	0	12,519	0	A61	12,519	100
101	Animal control charges	145	0	0	0	0	0	145	0	A89	145	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	147,019	0	0	0	0	0	147,019	223,350		370,369	104
105												105
106	Section F - SPECIAL ASSESSMENTS	7,639	0	0	0	0	0	7,639	0	U01	7,639	106
107	Section G - MISCELLANEOUS											107
108	Contributions	8,671	0	0	0	0	0	8,671	0	U99	8,671	108
109	Deposits and sales/fuel tax refunds	910	0	0	0	0	0	910	0	U99	910	109
110	Sale of property and merchandise	707	0	0	0	0	0	707	0	U11	707	110
111	Fines	652	0	0	0	0	0	652	0	U30	652	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Loan Reimbursement	0	0	0	0	0	0	0	4,134		4,134	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	10,940	0	0	0	0	0	10,940	4,134		15,074	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CORRECTIONVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	373,819	210,341	15,688	0	0	6,191	606,039	229,947		835,986	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	99,495			0	0	0	99,495	28,866		128,361	127
128	Internal TIF loans and transfers in	0	0	0	0	0	9,938	9,938	0		9,938	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	99,495	0	0	0	0	9,938	109,433	28,866		138,299	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	473,314	210,341	15,688	0	0	16,129	715,472	258,813		974,285	132
133												133
134	Beginning fund balance July 1, 2013	109	-51,128	90,444	0	0	957,176	996,601	438,778		1,435,379	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	473,423	159,213	106,132	0	0	973,305	1,712,073	697,591		2,409,664	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	100,747	0	0	0	0	0	100,747		E62	100,747	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	22,089	0	0	0	0	0	22,089		E24	22,089	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	17,000	0	0	0	0	0	17,000		E32	17,000	16
17	Purchase of land and equipment	100,000	0	0	0	0	0	100,000		G32	100,000	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	171	0	0	0	0	0	171		E66	171	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	240,007	0	0	0	0	0	240,007			240,007	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	290	94,476	0	0	0	0	94,766		E44	94,766	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	2,578	0	0	0	0	0	2,578		E44	2,578	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	63,200	0	0	0	0	0	63,200		E81	63,200	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	66,068	94,476	0	0	0	0	160,544			160,544	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	3,655	0	0	0	0	0	3,655		E32	3,655	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,655	0	0	0	0	0	3,655			3,655	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	23,614	0	0	0	0	0	23,614		E52	23,614	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	3,226	0	0	0	0	0	3,226		E61	3,226	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	69,382	0	0	0	0	0	69,382		E61	69,382	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	15,871	0	0	0	0	0	15,871		E03	15,871	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	18,123	0	0	0	0	0	18,123		E61	18,123	135
136	Other culture and recreation	32,347	0	0	0	0	0	32,347		E61	32,347	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	162,563	0	0	0	0	0	162,563			162,563	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	5,747	0	0	0	0	0	5,747		E89	5,747	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	424	0	0	0	0	0	424		E89	424	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,171	0	0	0	0	0	6,171			6,171	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	20,412	0		0	0	0	20,412		E29	20,412	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	63,848	0		0	0	0	63,848		E23	63,848	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	215	0		0	0	0	215		E89	215	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	21,091	0		0	0	0	21,091		E25	21,091	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	0	0	0	0	0	0	0		E31	0	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	105,566	0	0	0	0	0	105,566			105,566	176
177	Section G — DEBT SERVICE	0	0	0	97,341	0	0	97,341			97,341	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	97,341	0	0	97,341			97,341	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Sidewalk, curb & gutter Driftwood Street Project	0	35,130	0	0	0	0	35,130			35,130	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	35,130	0	0	0	0	35,130			35,130	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	LMI Sidewalk, curb & gutter Driftwood Street Project	0	0	50,016	0	0	0	50,016			50,016	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	50,016	0	0	0	50,016			50,016	192
193	TOTAL CAPITAL PROJECTS	0	35,130	50,016	0	0	0	85,146			85,146	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	584,030	129,606	50,016	97,341	0	0	860,993			860,993	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CORRECTIONVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								126,478	E91	126,478	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							54,183	54,183	E80	54,183	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CORRECTIONVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								180,661		180,661	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	584,030	129,606	50,016	97,341	0	0	860,993	180,661		1,041,654	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	128,361		0	0	0	128,361	0		128,361	255
256	Internal TIF loans/repayments and transfers out	0	0	9,938	0	0	0	9,938	0		9,938	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	128,361	9,938	0	0	0	138,299	0		138,299	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	584,030	257,967	59,954	97,341	0	0	999,292	180,661		1,179,953	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	35,008	0	0	0	0	0	35,008			35,008	263
264	Restricted	-25,588	0	0	0	0	0	-25,588			-25,588	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	805,229	0	0	0	0	0	805,229			805,229	267
268	Total Governmental	814,649	0	0	0	0	0	814,649			814,649	268
269	Proprietary								516,930		516,930	269
270	Total ending fund balance June 30, 2014	-110,607	-98,754	46,178	-97,341	0	973,305	712,781	516,930		1,229,711	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	473,423	159,213	106,132	0	0	973,305	1,712,073	697,591		2,409,664	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CORRECTIONVILLE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	206,367

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0				
2. Sewer utility	19U 625,000	29U 0	39U 59,000	49U 0	49U 0	49U 508,580	49U 0	I89 14,968				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 177,898	29U 0	39U 9,615	49U 0	49U 168,283	49U 0	49U 0	I89 0				
9. Other-Specify	19U 124,000	29U 0	39U 19,000	49U 0	49U 105,000	49U 0	49U 0	I89 4,408				
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	926,898	0	87,615	0	273,283	508,580	0	19,376				

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	25,922,944	x .05 = \$	1,296,147

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 0	\$ 0	0	1,255,548	1,255,548	
REMARKS						V98

FORM F-66(IA-2) (6-11-2014)

Page 13